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3 UNITED STATES DISTRICT COURT
4 DISTRICT OF NEVADA

5 * * *

6 Philip C.H. Peng,

7 Plaintiff,

8 v.

9 Internal Revenue Service,

10 Defendant.
11

Case No. 2:22-cv-00988-GMN-DJA

Report and Recommendation

12 Plaintiff is proceeding *pro se* in this matter after the Court granted his motion to proceed
13 *in forma pauperis*. (ECF No. 4). In that order, the Court also dismissed Plaintiff's complaint
14 without prejudice, giving him until September 16, 2022 to file an amended complaint. (*Id.*). The
15 Court explained that "[f]ailure to comply with this order will result in the recommended dismissal
16 of this case." (*Id.* at 4). To date, Plaintiff has not filed an amended complaint.

17 Accordingly, the undersigned **RECOMMENDS** that this case be **DISMISSED**.

18 **NOTICE**

19 This report and recommendation is submitted to the United States District Judge assigned
20 to this case under 28 U.S.C. § 636(b)(1). A party who objects to this report and recommendation
21 may file a written objection supported by points and authorities within fourteen days of being
22 served with this report and recommendation. Local Rule IB 3-2(a). Failure to file a timely
23 objection may waive the right to appeal the district court's order. *Martinez v. Ylst*, 951 F.2d
24 1153, 1157 (9th Cir. 1991).

25 DATED: November 1, 2022

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28 DANIEL J. ALBREGTS
UNITED STATES MAGISTRATE JUDGE